

ASSOCIATE TAX AUDITOR, EMPLOYMENT DEVELOPMENT DEPARTMENT

PROMOTIONAL EXAMINATION

CALIFORNIA STATE GOVERNMENT - AN EQUAL OPPORTUNITY EMPLOYER TO ALL REGARDLESS OF RACE, COLOR, CREED, NATIONAL ORIGIN, ANCESTRY, SEX, MARITAL STATUS, DISABILITY, RELIGIOUS OR POLITICAL AFFILIATION, AGE, OR SEXUAL ORIENTATION.
IT IS AN OBJECTIVE OF THE STATE OF CALIFORNIA TO ACHIEVE A DRUG-FREE STATE WORK PLACE. ANY APPLICANT FOR STATE EMPLOYMENT WILL BE EXPECTED TO BEHAVE IN ACCORDANCE WITH THIS OBJECTIVE BECAUSE THE USE OF ILLEGAL DRUGS IS INCONSISTENT WITH THE LAW OF THE STATE, THE RULES GOVERNING CIVIL SERVICE AND THE SPECIAL TRUST PLACED IN PUBLIC SERVANTS.

DEPARTMENTAL PROMOTIONAL FOR

EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)

POSITIONS EXIST

Positions exist statewide.

POSITION DESCRIPTION

An Associate Tax Auditor, EDD, is the journey level in the Tax Auditor series. Incumbents independently perform difficult and complex staff work; conduct difficult and controversial types of audits of a highly technical and complex nature; or may serve as the Department's sole representative in an outstation office where little or no direct supervision is received. Incumbents could be asked to work as lead on cases involving large employers with multiple status issues as well as travel overnight for out of state audit cases. Incumbents also can serve on a team with Taxpayer Education and Assistance Program to conduct outreach services to the employer community.

SALARY RANGE

\$4619 - \$5897 per month

EXAMINATION DATES

Final Filing Date: **April 24, 2009**

Interviews: It is anticipated that interviews will begin late May 2009

FILING INSTRUCTIONS

All Examination Applications (STD 678) sent by mail, must be **POSTMARKED** no later than the final filing date in order to be considered for the examination. Applications not sent through the U.S. Postal Service (i.e., hand carried to the Human Resource Services Division) must be **RECEIVED BY 5:00 P.M. ON THE FINAL FILING DATE**. Use of EDD metered mail, interoffice mail (e.g., red or gold bag), and faxed applications are prohibited. Submit applications directly to:

MAILING ADDRESS:

Employment Development Department
Human Resource Services Div, MIC 54
Attention: ATA Exam
P.O. Box 826880
Sacramento, CA 94280-0001

FILE IN PERSON ADDRESS:

Employment Development Department
Human Resource Services Division
Attention: ATA Exam
751 N Street, 6th Floor Solar Building
Sacramento, CA 95814

DO NOT SUBMIT APPLICATIONS TO THE STATE PERSONNEL BOARD

Note: All applications must include "from" and "to" dates (month/day/year), time base, civil service class titles, and range. **("Range" is applicable to this examination; therefore applications should reflect the breakdown of "from" and "to" dates for time spent in each range).**

In addition, if qualifying under Patter II, applications must contain the following information on all accounting, auditing, business law, and related courses completed: course title, semester or quarter credits, name of institution, and completion date. Applications received without this information may be rejected because of incomplete information.

SEE PAGE 2 FOR ADDITIONAL INFORMATION

**REASONABLE
ACCOMMODATIONS**

If you need an accessible test location, an interpreter, or other special testing arrangements because of a disabling condition or your religious beliefs, please complete question 2 and/or 3 on page 1 of the Examination Application (STD 678). You will be contacted and necessary arrangements will be made.

COMPETITION LIMITED TO

- Employees who have a permanent civil service appointment with the Employment Development Department by the final filing date; or
- Current or former employees of the Legislature with two or more years as defined in Government Code 18990; or
- Current or former non-elected exempt employees of the Executive Branch with two or more consecutive years as defined by Government Code 18992; or
- Persons retired from the United States military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991.

**ELIGIBLE LIST
INFORMATION**

A departmental promotional eligible list will be established for the EDD. Eligibility expires 12 months after it is established unless the needs of the services and conditions of list warrant a change in this period.

**REQUIREMENTS
FOR ADMITTANCE
TO THE EXAMINATION**

Note: All applicants must meet the education and/or experience requirements for this examination **by the final filing date**.

Qualifying experience may be combined on a proportionate basis if the requirements stated below include more than one pattern and are distinguished as "Either" I "or" II. For example, candidates possessing qualifying experience amounting to 50% of the required time of Pattern I, and additional experience amounting to 50% of the required time of Pattern II, may be admitted to an examination as meeting 100% of the overall experience requirements.

**Minimum
Qualifications****EITHER I**

One year of experience in the California state service performing professional tax accounting or auditing duties of a class with a level of responsibility equivalent to that of a Tax Auditor, Employment Development Department, Range B. (Applicants who have completed six months of service performing tax accounting or auditing duties of a class with a level of responsibility equivalent to that of a Tax Auditor, Employment Development Department, Range B, will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.)

OR II

Experience: Three years of increasingly responsible professional tax accounting or auditing experience including at least one year conducting a variety of complex audits or financial examinations. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class with a level of responsibility equivalent to that of a Tax Auditor, Employment Development Department, Range B.) **and**

Education:**Either I**

Equivalent to graduation from college, with a specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

Minimum Qualifications <i>(Continued)</i>	<p style="text-align: center;">Or II</p> <p>Completion of a prescribed professional accounting curriculum* given by a residence or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting, and business law.</p>
	<p style="text-align: center;">Or III</p> <p>Completion of the equivalent of 19 semester units of course work, 16 units of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and advanced accounting, auditing and cost accounting; and three semester units of business law. (Applicants who will complete course work requirements outlined under II and III above during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)</p> <p>* "Professional accounting curriculum" means core accounting courses that are the required courses needed to obtain a certificate or an Associate of Arts or Bachelors Degree in Accounting. Unacceptable courses would include mathematics, statistics, data processing, bookkeeping, marketing, and Introduction to Accounting.</p>
Proof of Completion of Education Requirements	<p>All applicants should submit evidence/proof of completion of the education requirement with their Examination Application. The proof provided must be copies of official college transcripts that show the specific coursework and semester/quarter hours required and will become the property of the EDD.</p> <p>Educational proof must be in English or an official English translation (i.e., an accredited college, university, or private institution which not only translates the degree/transcripts verbatim, but also explains what the degree/course work is equivalent to in the United States.)</p>
SPECIAL QUALIFICATIONS	<hr/> <p>All employees must be willing to travel and work away from the office.</p> <hr/>
EXAMINATION INFORMATION	<p>This examination will consist of a Qualifications Appraisal Interview weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained.</p> <p>ORAL INTERVIEW – Candidates will be required to appear before a Qualifications Appraisal Panel (QAP) for an oral interview consisting of pre-determined, job-related questions.</p> <p>CANDIDATES WHO DO NOT APPEAR FOR THEIR ORAL INTERVIEW WILL BE DISQUALIFIED FROM THE EXAMINATION PROCESS.</p> <hr/>
SCOPE OF THE EXAMINATION	<p>A. KNOWLEDGE OF:</p> <ol style="list-style-type: none"> 1. General auditing and accounting principles and procedures. 2. Business law; taxing and related provisions of the California Unemployment Insurance Code and the Revenue and Taxation Code as they relate to the Unemployment and Disability Insurance Programs administered by the Department. 3. Related legal opinions, California Unemployment Insurance Appeals Board decisions and court decisions related to the Unemployment Insurance Code. 4. Auditing practices and procedures as used by the Tax Branch. 5. Departmental policies, rules and regulations. 6. Specialized and complex auditing practices and procedures as used by the Tax Branch. 7. Organization and operation of the departmental Tax Branch programs.

**SCOPE OF THE
EXAMINATION** *(Continued)***B. ABILITY TO:**

1. Work independently and efficiently.
 2. Reason logically and creatively in unique situations.
 3. Analyze situations accurately and adopt an effective course of action.
 4. Consult appropriate law and procedure manuals and appeals board decisions to locate information pertaining to specific taxpayer issues.
 5. Communicate effectively.
 6. Comprehend difficult and complex information, concepts or ideas.
 7. Apply auditing principles and procedures.
 8. Apply the provisions of the California Unemployment Insurance Code and the Revenue and Taxation Code and applicable regulations.
 9. Apply legal opinions, court and California Unemployment Insurance Appeals Board decisions and departmental policies and procedures.
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**INQUIRIES ABOUT
THIS EXAMINATION**

The EDD encourages all potential applicants to read this entire bulletin. All inquiries about this examination should be directed to either:

Jenna Mann, Exam Analyst
(916) 654-6758
Jenna.Mann@edd.ca.gov

Vanessa Gonzalez, Exam Technician
(916) 654-9131
Vanessa.Gonzalez@edd.ca.gov .

In addition, please refer to page 5 of this bulletin for additional examination information.

GENERAL INFORMATION

THE EMPLOYMENT DEVELOPMENT DEPARTMENT reserves the right to revise the examination plan to better meet the needs of the service if the circumstances change under which this examination was planned. Such revision will be in accordance with civil service laws and rules and all candidates will be notified.

IT IS THE CANDIDATE'S RESPONSIBILITY to contact the Employment Development Department, Human Resource Services Division, (916) 654-6869, three weeks after filing his/her application if he/she has not received a Receipt of Application notice.

EXAMINATION APPLICATIONS (STD 678) are available at local offices of the Employment Development Department, at the State Personnel Board, and on the Internet at www.spb.ca.gov.

If you meet the requirements stated on this bulletin you may take this examination, which is competitive. Possession of the entrance requirement(s) does not ensure a place on the eligible list. Your performance in the examination described on this bulletin will be compared with the performance of the other candidates who take this test, and all candidates who pass will be ranked according to their scores.

GENERAL QUALIFICATIONS: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment and ability to work cooperatively with others, and a state of health consistent with the ability to perform the assigned duties of the class.

EXAMINATION LOCATIONS: When oral interviews are part of the examination, ordinarily, such interviews are scheduled in the following areas: Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

IF A CANDIDATE'S NOTICE of oral interview fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

ELIGIBLE LISTS: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) servicewide promotional, 5) departmental open, 6) open eligible list. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on this bulletin. In the case of continuous testing examinations, names are merged into the appropriate eligible lists in order of final test scores regardless of the date of the test and the resulting eligible lists will be used only to fill vacancies in the area shown on the bulletin.

PROMOTIONAL EXAMINATIONS ONLY: Veterans Preference Points are not granted in promotional examinations. Competition is limited to those applicants who meet one of the criteria listed on page 2 of this bulletin. Under certain circumstances other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examination. These rules may be reviewed at the EDD's Human Resource Services Division, at the State Personnel Board, and on the Internet at www.spb.ca.gov.

EMPLOYMENT DEVELOPMENT DEPARTMENT
Human Resource Services Division, MIC 54
P.O. Box 826880
Sacramento, CA 94280-0001
Telephone/Exam Hotline: (916) 654-6869
Web site: www.edd.ca.gov

California Relay Service for Hearing Impaired:
From TDD Phone: (800) 735-2929
From Voice Phone: (800) 735-2922

TDD is a Telecommunications Device for the Deaf and is reachable only from telephones equipped with a TDD device.